



DONALD C. SPENCER
CLERK OF THE CIRCUIT COURT & COMPTROLLER
SANTA ROSA COUNTY, FLORIDA

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MEMORANDUM

DATE: July 28, 2014

TO: Donald C. Spencer, Clerk of Courts and Comptroller

FROM: Wade Burroughs, Internal Auditor

CC: Navarre Beach Volunteer Fire Department
Hunter Walker, County Administrator
Michael Burton, Financial Services Administrator/Fiscal

SUBJECT: Navarre Beach Fire Department Review

The Navarre Beach Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on October 24, 1991 in accordance with County Ordinance 91-27.

This review covers a twelve (12) month time frame beginning October 1, 2012 and ending September 30, 2013.

- The department utilized all funds received from the County pursuant to the budget approved by the County except as noted below.
- The department submitted to the County proof of all expenditures for the 12-13 fiscal year except as noted below. The bank account was reconciled monthly on a timely basis.
- Checks numbered 11280 – 11614 were issued during the 12 - 13 fiscal year and have been accounted for in this review. Proof of invoice was provided for all checks except as noted below.
- All County MSBU disbursements were deposited in the Navarre Beach Volunteer Fire Department money market account by Board Support Service. This review revealed the records are properly maintained and expenditures are supported by underlying documentation except as noted below.

This review is strictly to determine the financial compliance of the department with regards to the MSBU funds received from Santa Rosa County, payable to the department. It does not imply or intend to cover or comment upon any other covenants. Work papers are available for further review.

Current year findings:

1. Check 11280, dated 10/3/12 to Mike Howard for \$46.94 – The memo provided as support is not adequate.
2. Check 11282, dated 10/3/12 to Daniel Fureigh for \$909.73 – Support provided is only for \$118.59.
3. Check 11289, dated 10/3/12 to Goodyear Auto Service for \$47.62 – Payment based on statement. No supporting invoices provided.
4. Check 11396, dated 2/5/13 to AT&T for \$163.40 – Support provided was only for \$148.40.
5. Check 11418, dated 2/28/13 to The Standard for \$378.00 – Support is for \$522.00. No explanation for difference.
6. Debit dated 3/6/13 to DLX For Business for \$195.23 – No supporting documentation provided.
7. Check 11542, dated 7/2/13 to Davida M Jackson for \$247.50 – Support is a time card showing 16.30 hours. No calculation to tie to amount paid. Same for checks 11569 and 11594.
8. Check 11543, dated 7/2/13 to Consolidated Ace Hardware for \$53.10 Payment based on statement. No supporting invoices for \$7.96 and \$1.20.

Recommendations

2013-01 - Adequate supporting documentation should be provided for every expenditure of MSBU funds. Supporting documentation should provide information on what items or services were purchased and tie directly to the amount paid. Any differences in the amount paid and the amount of the invoice should be documented on the face of the invoice. This recommendation was made in the previous year.

2013-02 - Payments should not be based on statements unless supporting invoices are tied to those statements. This recommendation was made in the previous year.

Prior year findings were related to lack of supporting documentation and payments being made based on statements without supporting invoices. Both recommendations are repeated in the current year.